

# PERMANENT CHANGE OF STATION WITHIN THE CONTINENTAL UNITED STATES (CONUS)

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# AGENDA

- REGULATION THAT COVERS CIVILIAN PCS TRAVEL
- BASIC OVERVIEW OF: TRANSFERS BETWEEN OFFICIAL STATIONS-CONUS/WHEN PERMANENT CHANGE OF STATION (PCS) ALLOWANCES ARE AUTHORIZED BY THE DOD COMPONENT
- RELOCATION ALLOWANCES SUBJECT TO TAXES
- PCS ALLOWANCES WHEN 2 FAMILY MEMBERS ARE RELOCATING
- PCS PAMPHLET TO ASSIST WITH RELOCATING
- REQUIRED FORMS
- Q&A SESSION

# REGULATION THAT COVERS CIVILIAN PERMANENT CHANGE OF STATION

- Joint Travel Regulation, Volume II, Chapter 5 covers entitlements relating to DA Civilians permanent change of station (PCS). The JTR Volume II is available on line at:  
<https://secureapp2.hqda.pentagon.mil/perdiem/>
- Discretionary/Non-Discretionary Relocation Allowances can be found in Chapters 4,5,7,14,15,16

# NON DISCRETIONARY RELOCATION ALLOWANCES WHEN PCS ALLOWANCES ARE AUTHORIZED

- TRANSPORTATION & PER DIEM FOR EMPLOYEES & IMMEDIATE FAMILY:  
(ENROUTE TRAVEL) BETWEEN OFFICIAL PERMANENT DUTY STATION (PDS)
  
- MISCELLANEOUS EXPENSE ALLOWANCE(MEA)  
ONE OF 2 METHODS MAY BE AUTHORIZED:
  - (1)“FLAT PAYMENT” NO RECEIPTS OR ITEMIZATION REQUIRED  
LESSER OF \$500/1 WEEKS BASIC COMP.-WO DEPENDENTS/LESSER OF \$1000/2  
WEEKS BASIC COMP.-W DEPENDENTS, OR
  
  - (2) “MAXIMUM PAYMENT” of actual expense-Requires itemized statement and  
receipts of expenses

# NON DISCRETIONARY RELOCATION ALLOWANCES WHEN PCS ALLOWANCES ARE AUTHORIZED CONT.

- REAL ESTATE SALE AND/OR PURCHASE-UNEXPIRED LEASE

## REAL ESTATE SALE AND/OR PURCHASE

REVIEW/APPROVAL DD FORM 1705 REQUIRED BY OFFICIAL DESIGNATED BY YOUR  
COMMAND PRIOR TO SUBMISSION FOR PAYMENT

- REIMBURSEMENT LIMITS:

- SALE AT THE OLD PDS-10% OF ACTUAL SALE PRICE

- PURCHASE AT THE NEW PDS-5% OF PURCHASE PRICE

- UNEXPIRED LEASE (IN LIEU OF REAL ESTATE SALE)

ALLOWABLE COSTS: PAYMENTS MADE BY EMPLOYEE THAT REPRESENT  
UNAVOIDABLE EXPENSES DIRECTLY ATTRIBUTED TO LEASE TERMINATION PRIOR  
TO EXPIRATION DATE.

# NON DISCRETIONARY RELOCATION ALLOWANCES WHEN PCS ALLOWANCES ARE AUTHORIZED CONT.

- HOUSEHOLD GOOD(HHG)TRANSPORTATION/STORAGE  
IN TRANSIT(SIT)
- 18,000 LBS.-MAX WEIGHT TRANSPORTED AT GOV'T EXP
- ONE OF 2 METHODS MAY BE AUTHORIZED:
  - ACTUAL EXPENSE/GOVERNMENT BILL OF LADING(GBL)
    - EMPLOYEE CONTACTS TRANSPORTATION OFFICE TO  
ARRANGE FOR HHG SHIPMENT
  - COMMUTED RATE SCHEDULE(CRS)
    - EMPLOYEE MAY MOVE HHG THEMSELVES OR HIRE A  
COMMERCIAL MOVER
    - CERTIFIED WEIGHT TICKETS AND ITEMIZED PAID RECEIPT  
REQUIRED

# NON DISCRETIONARY RELOCATION ALLOWANCES WHEN PCS ALLOWANCES ARE AUTHORIZED CONT.

- SIT-SHORT TERM STORAGE/PART OF HHG TRANSPORTATION
  - MAY BE AT ANY COMBINATION OF THE ORIGIN, DESTINATION,
  - EN ROUTE LOCATIONS
  - AUTHORIZED UP TO 90 DAYS/MAY BE EXTENDED ADDITIONAL 90 DAYS/ MAX TOTAL TIME LIMIT-180 DAYS

# NON DISCRETIONARY RELOCATION ALLOWANCES WHEN PCS ALLOWANCES ARE AUTHORIZED CONT.

- MOBILE HOME TRANSPORTATION/ USED AS PRIMARY RESIDENCE IN LIEU OF HHG TRANS
  - CERTIFICATION THAT THE MOBILE HOME IS USED AS RESIDENCE FOR YOU AND/OR IMMEDIATE FAMILY IS REQUIRED
  - TRANSPORTATION IS AUTHORIZED VIA THE FOLLOWING METHODS:
    - COMMERCIAL TRANSPORTER
    - GOVERNMENT BILL OF LADING(GBL)
    - OTHER THAN 2 METHODS ABOVE- I.E.TOWED BY PRIVATELY OWNED CONVEYANCE (POC)



# NON DISCRETIONARY RELOCATION ALLOWANCES WHEN PCS ALLOWANCES ARE AUTHORIZED CONT.

- RELOCATION INCOME TAX ALLOWANCE (RITA)

- AUTHORIZED TO REIMBURSE EMPLOYEE FOR SUBSTANTIALLY ALL ADDITIONAL  
FEDERAL, STATE, LOCAL INCOME TAXES AS RESULT OF PCS ENTITLEMENTS

# DISCRETIONARY RELOCATION ALLOWANCES WHEN PCS ALLOWANCES ARE AUTHORIZED

- HOUSE-HUNTING TRIP-(BETWEEN THE OLD & NEW DUTY STATIONS)

- FOR THE PURPOSE OF SEEKING RESIDENCE QUARTERS
- EMPLOYEE AND/OR SPOUSE/TOGETHER OR INDIVIDUALLY
- ONE ROUND TRIP-NTE 10 CALENDAR DAYS
- NOTE: THE PERIOD OF TQSE (AE) ALLOWANCE MUST BE REDUCED OR AVOIDED IF A ROUND-TRIP TO SEEK PERMANENT RESIDENCE QUARTERS HAS BEEN MADE. (THE NUMBER OF DAYS TAKEN IS SUBTRACTED FROM THE FIRST 30 DAY PERIOD OF TQSE(AE) ONLY IF GREATER THAN 30 DAYS HAS BEEN AUTHORIZED.)

# DISCRETIONARY RELOCATION ALLOWANCES WHEN PCS ALLOWANCES ARE AUTHORIZED CONT.

- TEMPORARY QUARTERS SUBSISTENCE EXPENSE(TQSE)
- INTENDED TO REIMBURSE EMPLOYEES FOR SOME COSTS FOR LODGING, FOOD, OTHER NECESSITIES
- MAY BE OFFERED BY THE AGENCY IN THE FOLLOWING FORMS:
  - TQSE (AE) ACTUAL EXPENSE REIMBURSEMENT
    - MAX PER DIEM RATE IS CURRENT STANDARD CONUS RATE
    - MUST BE ITEMIZED DAILY
    - MAY BE AUTHORIZED NTE 60 DAYS INITIALLY/TOTAL TIME IN TQ SHALL NOT EXCEED 120 DAYS
  - TQSE (F) FIXED AMOUNT PAYMENT
    - BASED ON NEW DUTY STATION LOCALITY RATE AT THE TIME TQSE (F) OFFER IS ACCEPTED BY THE EMPLOYEE
    - PAID IN LUMP SUM
    - MAX # OF DAYS MAY BE AUTHORIZED/APPROVED- 30 DAYS

# DISCRETIONARY RELOCATION ALLOWANCES WHEN PCS ALLOWANCES ARE AUTHORIZED CONT.

- PRIVATELY OWNED VEHICLE(POV) SHIPMENT
  - YOU MAY BE AUTHORIZED TO SHIP POV (WHEN AUTHORIZED AS BEING ADVANTAGEOUS TO THE GOVERNMENT) A JUSTIFICATION SHOULD BE SUBMITTED AND A COST COMPARISON MUST BE DONE AND APPROVED BY YOUR APPROVING OFFICIAL

NOTE: THERE IS NO AUTHORITY FOR RENTAL CAR REIMBURSEMENT WHILE AWAITING POV ARRIVAL

# DISCRETIONARY RELOCATION ALLOWANCES WHEN PCS ALLOWANCES ARE AUTHORIZED CONT.

- USE OF RELOCATION SERVICES UNDER THE DOD NATIONAL RELOCATION PROGRAM (DNRP)- CORPS OF ENGINEERS
  - EXAMPLES OF THESE SERVICES ARE:
    - HOME SALE PROGRAMS
    - HOME FINDING ASSISTANCE:
    - HOME MARKETING ASSISTANCE
- PROPERTY MANAGEMENT SERVICE
  - ASSOCIATED WITH RETAINING A RESIDENCE AT THE OLD PDS
- HOME MARKETING INCENTIVES ASSOCIATED WITH DNRP
  - TO ENCOURAGE EMPLOYEE TO INDEPENDENTLY/AGGRESSIVELY FIND A BUYER FOR THEIR RESIDENCE/REDUCING THE GOVERNMENTS RELOCATION COSTS

# RELOCATION ALLOWANCES SUBJECT TO TAXATION

■ THE (IRS) CONSIDERS THE MAJORITY OF YOUR ENTITLEMENTS TO BE TAXABLE. THE TAXABLE REIMBURSEMENTS INCLUDE:

- 1. MEAL ALLOWANCE/WHILE ENROUTE FROM  
(OLD OFFICIAL STATION TO NEW OFFICIAL STATION)
- 2. ALL HHT EXPENSES
- 3. ALL TQSE REIMBURSEMENTS
- 4. ALL REAL ESTATE EXPENSES
- 5. HHG STORAGE AFTER 1<sup>ST</sup> 30 DAYS
- 6. MISCELLANEOUS EXPENSE ALLOWANCE
- 7. RELOCATION SERVICES (I.E., HMIP)
- 8. WTA-WITHHOLDING TAX ALLOWANCE
- 9. RIT-RELOCATION INCOME TAX

## HELPFUL PCS PAMPHLET

- DFAS WEBSITE, <https://dfas4d0d.dfas.mil/centers/dfasco/customer/travel/index.htm>
- “PAMPHLET FOR CIVILIAN PERMANENT DUTY TRAVEL”
  - TRAVEL PAY OPERATIONS COLUMBUS CONTACT INFORMATION
  - HOW TO REQUEST AN ADVANCE
  - REGULATORY GUIDANCE ON PDT ENTITLEMENTS
  - PROCEDURES FOR FILING CLAIMS/DOCUMENTS REQUIRED
  - THE TAX IMPACT

## REQUIRED FORMS

- TRANSPORTATION AGREEMENT (DD Form 1618)
  - WRITTEN UNDERSTANDING BETWEEN DoD COMPONENT & EMPLOYEE  
(ESTABLISHES ELIGIBILITY FOR TRAVEL AND TRANSPORTATION ALLOWANCES)
- REQUEST AUTHORIZATION FOR DOD CIVILIAN PERMANENT DUTY OR TEMPORARY CHANGE OF STATION (TCS TRAVEL) -DD FORM 1614  
(THE OFFICIAL ORDERS FOR RELOCATING A DA CIVILIAN TO A NEW PERMANENT DUTY STATION)



# CONCLUSION

QUESTIONS